

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 10/6/2015	(3) CONTACT/PHONE Kerry Bailey 788-2979/Mark Maier 781-4267	
(4) SUBJECT Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2015. All Districts.			
(5) RECOMMENDED ACTION It is recommended the Board receive and file the FY 2014-15 Cash Shortage and Overage Report and the Departmental Bank Accounts and Cash Fund Listings.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____) <input type="checkbox"/> Board Business (Time Est. ____)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT?		(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: <u>November 25, 2014</u>
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

County of San Luis Obispo



TO: Board of Supervisors

FROM: James P. Erb, CPA Auditor – Controller – Treasurer – Tax Collector

DATE: 10/6/2015

SUBJECT: Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2015. All Districts.

RECOMMENDATION

It is recommended the Board receive and file the FY 2014-15 Cash Shortage and Overage Report and the Departmental Bank Accounts and Cash Fund Listings.

DISCUSSION

The Board of Supervisors, Resolution Number 84-40 dated January 24, 1984, directs the County Auditor-Controller to perform certain functions of the Board pertaining to the approval of cash shortages, reporting of cash overages; and the establishment and discontinuance of cash funds including cash difference funds and revolving funds. The resolution also directs the County Auditor-Controller to make an annual report to the Board concerning the above matters.

This report is rendered in accordance with the provisions of Government Code Section 29370.1 and Board of Supervisors' Resolution Number 84-40. The shortages listed have been reviewed and approved by the County Auditor-Controller-Treasurer-Tax Collector's (ACTTC) Office.

Approval of cumulative cash shortage replenishments during the 2014-15 fiscal year were as follows:

<u>Department</u>	<u>Routine Shortages</u>
Airports	\$1.70
Animal Services	43.00
Auditor-Controller-Treasurer-Tax Collector	2,587.38
Clerk-Recorder	88.00
Driving Under the Influence	5.00
Golf	342.12
Parks	151.25
Planning	35.85
Sheriff-Coroner	32.17
<i>Subtotal Routine Shortages</i>	<u>\$3,286.47</u>

	<u>Non-Routine Shortages</u>
Parks	\$122.50
<i>Subtotal Non-Routine Shortages</i>	\$122.50
Total Shortages	<u>\$3,408.97</u>

Routine cash overages during the 2014-15 fiscal year were as follows:

<u>Department</u>	<u>Routine Overages</u>
Airports	\$284.00
Animal Services	43.00
Auditor-Controller-Treasurer-Tax Collector	1,327.10
Behavioral Health	0.19
Clerk-Recorder	3,431.69
District Attorney	10.91
Driving Under the Influence	7.00
Library	24.40
Parks	675.75
Planning Department	28.83
Probation Department	100.05
Public Health Department	1.95
Sheriff-Coroner	24.05
Total Overages	<u>\$5,958.92</u>

Cash shortages primarily result from routine cash handling errors; however, one department had a shortage which was determined to be non-routine in nature. The \$122.50 non-routine cash shortage in Parks was thoroughly investigated by Parks staff, but a cause of the shortage was not determined. Parks staff worked with the Auditor-Controller's Internal Audits division to strengthen internal controls over cash handling in response to the shortages.

Cash overages primarily result from mail-in payments to the Clerk-Recorder and the Tax-Collector whose policies are to accept overages and shortages of up to \$10 per transaction in order to avoid processing delays. All cash overages were determined to be routine in nature.

In addition to the cash overages and shortages, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2015, as required by Resolution Number 84-40.

OTHER AGENCY INVOLVEMENT/IMPACT

All County departments with imprest funds and/or bank accounts participate in the review of funds and the compilation of our report.

FINANCIAL CONSIDERATIONS

FY 2014-15 total cash shortages amounted to \$3,409. The shortages were replenished from department budgets. Routine cash overages amounted to \$5,959.

RESULTS

ACTTC unannounced cash counts, policies on cash shortages and overages, and annual reports help in minimizing cash handling errors and contribute to the County's vision of a well-governed community.

ATTACHMENTS

1. Attachment A Departmental Bank Accounts FY 14-15
2. Attachment B Imprest Cash Funds as of June 30, 2015